

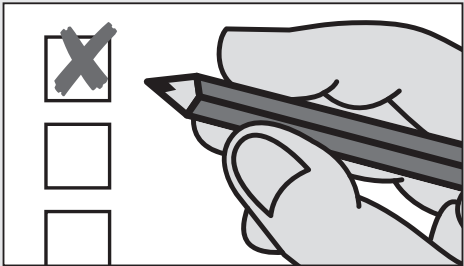
State of Kansas  
Official General Election Ballot  
Constitutional Amendments  
County  
November 6, 2012

Instructions



If you tear, deface, or make a mistake and wrongfully mark any ballot, you must return it to the election board and receive a new ballot or set of ballots.

Making selections



To vote in favor of any question submitted upon this ballot, make a cross or check mark in the square at the left of the word "Yes"; to vote against it, make a cross or check mark in the square at the left of the word "No".

Question Submitted

Constitutional Amendment

Vote Yes or No

**Explanatory statement.** This amendment would allow the legislature to classify and tax watercraft upon a basis different from other property.

A vote **for** this proposition would permit the legislature to provide for separate classification and taxation of watercraft or to exempt such property from property taxation and impose taxes in lieu thereof.

A vote **against** this proposition would continue the taxation of watercraft in the same manner as all other property.

Shall the following be adopted?

**§ 1. System of taxation; classification; exemption.**  
(a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, ~~1993~~ 2013, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles *and watercraft*, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of

assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located .... 11 1/2 %
- (2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution ..... 30 %
- (3) Vacant lots..... 12 %
- (4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in the subclass by law ... 12 %
- (5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed ..... 33 %
- (6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use ..... 25 %

<p>(7) All other urban and rural real property not otherwise specifically subclassified .....30%</p> <p>Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:</p> <p>(1) Mobile homes used for residential purposes.... 1 1/2%</p> <p>(2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25% ..... 30%</p> <p>(3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed .....33%</p> <p>(4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985 ..... 30%</p> <p>(5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years,</p>	<p>shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property ..... 25%</p> <p>(6) All other tangible personal property not otherwise specifically classified ..... 30%</p> <p>(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
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